The Charity Registration Number is :- 1167242

AYLESBURY VALE ISLAMIC CENTRE

Report and Accounts

31 March 2026

AYLESBURY VALE ISLAMIC CENTRE

Report and accounts for the year ended 31 March 2026

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AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2026

The Trustees present their Report and Accounts for the year ended 31 March 2026.

Reference and administrative details

The charity name.

The legal name of the charity is:- AYLESBURY VALE ISLAMIC CENTRE

The charity is also known by its operating name, Aylesbury Vales Islamic Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1167242

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The Governing Document is dated 19 April 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

201 Prince Rupert Drive
Aylesbury
HP19 9DF

The Trustees in office on the date the report was approved were:-

Mr Amir Ilyas, Mr Rory Anthony Jason Collymore, and Mr Zahangir Allama.

The following persons served as Trustees during the year ended 31 March 2026 :-

Same as above.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2026

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1) The advancement of Islamic religion. To our aim is to advance the pure teachings of the Islamic religion based on the understanding of the pious predecessors for the benefit of the public through many means including education (lectures, seminars, classes); and producing and distributing literature and sacred texts to enlighten others of the teachings.

2) To promote for the benefit of the inhabitants of Aylesbury the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, gender, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

The main activities undertaken in relation to those purposes during the year.

We have actively encouraged and supported our community in raising funds for humanitarian causes, helping to provide essential necessities such as food, clean water, medical supplies, and other vital assistance to people in urgent need. Our efforts have particularly focused on supporting vulnerable individuals and communities affected by armed conflict, humanitarian crises, and severe natural disasters around the world.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1.Regular Friday sermons are delivered to the Aylesbury community and the wider public, often featuring guest speakers from neighbouring towns.
2.Saturday evening talks are held to explain key religious concepts, with invited scholars and speakers engaging the community in open discussions.
3.Ramadan prayers are conducted every evening throughout the holy month, open to the entire Aylesbury community and the wider public.
4.Eid prayers are organised twice a year, welcoming all members of the local and wider community.
5.The charity also raises funds for international relief efforts, supporting those affected by wars and natural disasters worldwide.

The trustees have had due regard to the Charity Commission's guidance on public benefit in planning and managing all activities of the charity.

Fundraising activities during the year.

The charity relies primarily on grant funding received from the donors identified in the financial statements. Their continued generosity and support are highly valued and play an important role in enabling the charity to deliver its charitable activities and provide assistance to those in need.

During the reporting period, the charity did not undertake any other formal fundraising activities or engage professional fundraisers or commercial participators. The charity remains grateful to its donors for their ongoing commitment and contribution towards achieving its charitable objectives.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have placed particular emphasis on safeguarding our community from the risks of extremism and radicalisation by raising awareness of the dangers associated with extremist ideologies, social grooming, misinformation, and the exploitation of vulnerable individuals. Through sermons, educational discussions, community engagement, and outreach activities, we seek to equip individuals with the knowledge and awareness necessary to recognise and challenge harmful narratives and to remain vigilant against those who may seek to manipulate religious beliefs for harmful purposes.

Our work reinforces the message that extremism, violence, and terrorism are fundamentally incompatible with the Islamic principles of peace, compassion, justice, respect for human life, and responsible citizenship. We encourage a balanced and informed understanding of faith that promotes peaceful coexistence and rejects the misuse of religion as a justification for hatred, division, or violence.

Through these activities, the charity seeks to strengthen community cohesion, promote mutual respect and understanding, and encourage constructive engagement across different backgrounds and communities. Our overall objective is to help foster a safe, inclusive, and resilient community in which individuals, particularly those who may be vulnerable to harmful influences, are supported in developing a positive, peaceful, and responsible understanding of their faith and their role within wider society.

The significant charitable activities undertaken in the year.

1.Friday Jummah collections were organised at various mosques across the UK.
2.Dedicated fundraising events were held under the AVIC initiative.
3.Financial support was received from local business owners through donations and long-term loans.
4.Members of the local community also contributed through donations and loans.
5.Additional donations were received from community members in the towns and cities visited throughout the year.

Bankers	HSBC Bank
Accountants	Birchtree Sullivan Chartered Certified Accountants

Trustees' Annual Report for the year ended 31 March 2026

Financial review

The charity's financial position at the end of the year ended 31 March 2026

The financial position of the charity at 31 March 2026 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2026	2025
	£	£
Net income	69,349	59,555
Unrestricted Revenue Funds available for the general purposes of the charity	327,314	257,965
Restricted Revenue Funds	334,766	334,766
Total Funds	662,080	592,731

Financial review of the position at the reporting date, 31 March 2026 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Aylesbury Vale Islamic Centre (AVIC) maintains a prudent reserves policy aimed at ensuring the organisation’s long-term financial stability and sustainability. The policy seeks to preserve sufficient capital reserves to enable AVIC to meet its ongoing financial obligations, including operational costs, project commitments, and unforeseen contingencies, as they arise. Maintaining these reserves safeguards AVIC’s ability to continue delivering its charitable objectives without interruption and provides confidence to donors, stakeholders, and beneficiaries that the organisation is managed responsibly and sustainably. Furthermore, this approach ensures that AVIC can continue to raise funds and invest in future community initiatives without compromising its financial resilience.

Details of The Independent Examiner

Imran Asif FCCA

Chartered Certified Accountant

Birchtree Sullivan

Unit 301, Lock Studios

7 Corsican Square

London

E3 3YD

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2026

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 1 September 2026.

ZAlangir Allama

Zahangir Allama (Sep 8, 2026, 10:09am)

Mr Zahangir Allama
Trustee

AYLESBURY VALE ISLAMIC CENTRE

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2026

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 22 for the year ended 31 March 2026 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Imran Asif

Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 301
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 1 September 2026

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2026

Statement of Financial Activities for the year ended 31 March 2026

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	132,629	-	**132,629**	150,235
Investments	A4	15,000	-	**15,000**	13,750
Total income	**A**	**147,629**	**-**	**147,629**	**163,985**
Expenditure on:					
Raising funds	B1	1,351	-	**1,351**	4,824
Charitable activities	B2	91,929	-	**91,929**	99,606
Total expenditure	**B**	**93,280**	**-**	**93,280**	**104,430**
Net income for the year		**54,349**	**-**	**54,349**	**59,555**
Prior Year Adjustment	**C**	15,000	-	**15,000**	-
Net income after transfers	**A-B-C**	**69,349**	**-**	**69,349**	**59,555**
Net movement in funds		**69,349**	**-**	**69,349**	**59,555**
Reconciliation of funds:-	**E**				
Total funds brought forward		257,965	334,766	**592,731**	537,176
Total funds carried forward		**327,314**	**334,766**	**662,080**	**596,731**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2026

AYLESBURY VALE ISLAMIC CENTRE - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2025 £	Prior Year Restricted Funds 2025 £	Prior Year Total Funds 2025 £
Income from:				
Donations & Legacies	A1	150,235		**150,235**
Investments	A4	13,750	-	**13,750**
Total income	**A**	163,985	-	163,985
Expenditure on:				
Raising funds	B1	4,824	-	**4,824**
Charitable activities	B2	99,606	-	**99,606**
Total expenditure	**B**	**104,430**	**-**	**104,430**
Net income for the year		59,555	-	**59,555**
Transfers between funds	**C**	-	-	**-**
Net income after transfers		59,555	-	59,555
Net movement in funds		**59,555**	**-**	**59,555**
Reconciliation of funds:-	**E**			
Total funds brought forward		202,410	334,766	**537,176**
Total funds carried forward		**261,965**	**334,766**	**596,731**

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2026

AYLESBURY VALE ISLAMIC CENTRE - Resources applied in the year ended 31 March 2026 towards fixed assets for Charity use:-

	2026 £	2025 £
Funds generated in the year as detailed in the SOFA	69,349	59,555
Net resources available to fund charitable activities	**69,349**	**59,555**

The notes attached on pages 13 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2026

Revenue accumulated funds

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Last year Total Funds 2025 £
Accumulated funds brought forward	257,965	334,766	592,731	**537,176**
Recognised gains and losses before transfers	54,349	-	54,349	59,555
	312,314	**334,766**	**647,080**	**596,731**
(From)/To unrestricted revenue funds	15,000	-	15,000	(4,000)
Closing revenue funds	**327,314**	**334,766**	**662,080**	**592,731**

Summary of funds

	Unrestricted and Designated funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Last Year Total Funds 2025 £
Revenue accumulated funds	327,314	334,766	**662,080**	592,731

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2026

AYLESBURY VALE ISLAMIC CENTRE
Income and Expenditure Account for the year ended 31 March 2026 as required by the Companies Act 2006

	2026	2025
	£	£
Income		
Income from operations	132,629	150,235
Investment income		
Income from investments, other than interest receivable	15,000	13,750
Gross income in the year before exceptional items	**147,629**	**163,985**
Gross income in the year including exceptional items	**147,629**	**163,985**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	**91,249**	**98,736**
Fundraising costs	**1,351**	**4,824**
Governance costs	**680**	**870**
Realised losses on disposals of social investments which are programme relatec	-	-
Total expenditure in the year	**93,280**	**104,430**
Net income before tax in the financial year	54,349	59,555
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**54,349**	**59,555**
Retained surplus for the financial year	**54,349**	**59,555**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Balance Sheet as at 31 March 2026

	Note	SORP Ref		2026 £		2025 £
Fixed assets		A				
Tangible assets	10	A2		815,268		815,268
Current assets		B				
Cash at bank and in hand		B4	46,927		62,718	
Creditors: amounts falling due within one year	14	C1	(1,600)		(1,740)	
Net current assets				45,327		60,978
				860,595		876,246
Total assets less current liabilities						
Creditors: amounts falling due after more than one year	15	C2		(198,515)		(283,515)
The total net assets of the charity				662,080		592,731
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	27	D2		334,766		334,766
Unrestricted Funds						
Unrestricted Revenue Funds	27	D3		327,314		257,965
Designated Funds						
Total charity funds				662,080		592,731

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Z Ahangir Allama

Zahangir Allama (Sep 8, 2026, 10:09am)

Mr Zahangir Allama
Trustee
Approved by the board of trustees on 1 September 2026
The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2026

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the chari

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2025	815,268	-	-	815,268
At 31 March 2026	**815,268**	**-**	**-**	**815,268**
Depreciation				
At 31 March 2026	**-**	**-**	**-**	**-**
Net book value				
At 31 March 2026	**815,268**	**-**	**-**	**815,268**
At 31 March 2025	**815,268**	**-**	**-**	**815,268**

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2026

14 Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals	1,600	1,740

15 Creditors: amounts falling due after one year

	2026	2025
	£	£
Other creditors	198,515	283,515

16 Loans to trustees included in debtors

Nil

23 Income and Expenditure account summary

	2026	2025
	£	£
At 1 April 2025	592,731	537,176
Transfers in/(transfers out) for the year	15,000	(4,000)
At 1 April 2025	607,731	533,176
Surplus after tax for the year	54,349	59,555
At 31 March 2026	662,080	592,731

25 No related party transactions

There were no transactions with related parties during the financial year.

26 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2026	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	509,457	-	305,811	**815,268**
Current Assets	(63,319)	-	110,246	**46,927**
Current Liabilities	(1,600)	-	-	**(1,600)**
Long Term Liabilities	(66,000)	-	(132,515)	**(198,515)**
	378,538	**-**	**283,542**	**662,080**

At 1 April 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	815,268	-	-	**815,268**
Current Assets	(154,029)	-	216,747	**62,718**
Current Liabilities	(1,740)	-	-	**(1,740)**
Long Term Liabilities	(208,515)	-	(75,000)	**(283,515)**
	450,984	**-**	**141,747**	**592,731**

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2026

27 Change in total funds over the year as shown in Note 26 , analysed by individual funds

	Funds brought forward from 2025	Movement in funds in 2026	Transfers between funds in 2026	Funds carried forward to 2027
		See Note 28	See Note 29	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	257,965	54,349	**15,000**	**327,314**
Total unrestricted and designated funds	**257,965**	**54,349**	**15,000**	**327,314**
Restricted funds:-				
Restricted Revenue Funds	334,766	-	-	**334,766**
Total restricted funds	**334,766**	**-**	**-**	**334,766**
Total charity funds	**592,731**	**54,349**	**15,000**	**662,080**

28 Analysis of movements in funds over the year as shown in Note 27

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2026	2026	2026	2026
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	**147,629**	**(93,280)**	**-**	**54,349**

Gains and losses are detailed in notes 0,0, 0, 0 and 0

29 Details of transfers between funds in the year as shown in Note 27

The transfers shown in note 27 above are:-	2026 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	15,000
Net transfers	**15,000**

30 The purposes for which the funds as detailed in note 27 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

31 Ultimate controlling party

The charity is under the control of its legal members.

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

32 Donations and Legacies

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Donations and gifts from individuals					
Small donations individually less than £1000		124,879	-	124,879	126,979
YK Pathan		-	-	**-**	-
I Ali		1,000	-	**1,000**	-
Harun Butt		1,000	-	**1,000**	-
S trisha		1,000	-	**1,000**	-
A Hussain		-	-	**-**	1,000
N Rahman		-	-	**-**	1,000
Nacer Deboub		1,250	-	**1,250**	3,500
Sheik Chand		-	-	**-**	1,000
Total donations and gifts from individuals		**129,129**	**-**	**129,129**	**133,479**
Revenue grants from government and public bodies					
Gift Aid		-	-	**-**	9,256
Total public sector revenue grants		**-**	**-**	**-**	**9,256**
Revenue grants and donations from non public bodies					
AAI Investments Ltd		3,500	-	**3,500**	1,500
Stop + Go		-	-	**-**	-
Red Eagle		-	-	-	6,000
Emirates Transport		-	-	**-**	-
Deliver a Smile		-	-	**-**	-
The Til Ltd		-	-	**-**	-
Total private sector revenue grants		**3,500**	**-**	**3,500**	**7,500**
Total Donations and Legacies	**A1**	**132,629**	**-**	**132,629**	**150,235**

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

33 Investment income

		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Property Rental Income		15,000	-	**15,000**	13,750
Total investment income	**A4**	**15,000**	**-**	**15,000**	**13,750**

34 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Travel and Subsistence - Charitable Activities		-	-	**-**	1
Main Charitable Activity		46,040	-	**46,040**	44,595
Total direct spending	**B2a**	**46,040**	**-**	**46,040**	**44,596**

35 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Grants made to organisations		-	-	**-**	24,756
Total grantmaking costs	**B2c**	**-**	**-**	**-**	**24,756**

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2026 £	Current year Restricted Funds 2026 £	Current year Total Funds 2026 £	Prior Year Total Funds 2025 £
Hayat Humanitarian	-	-	-	
One Ummah	-	-	-	24,756
	-	**-**	**-**	**24,756**

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

36 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Premises Expenses				
Rates and water charges	9,433	-	**9,433**	1,658
Light heat and power	12,072	-	**12,072**	9,895
Cleaning and waste management	506	-	**506**	1,008
Premises repairs, renewals and maintenance	20,050	-	**20,050**	8,431
Property insurance	1,499	-	**1,499**	1,476
Administrative overheads				
Telephone, fax and internet	434	-	**434**	475
Stationery and printing	-	-	**-**	425
Advertising and marketing	-	-	**-**	2,265
Sundry expenses	-	-	**-**	2,731
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	680	-	**680**	870
Financial costs				
Bank charges	535	-	**535**	150
Support costs before reallocation	**45,209**	**-**	**45,209**	**29,384**
Total support costs	**45,209**	**-**	**45,209**	**29,384**

The basis of allocation of costs between activities is described under accounting policies

37 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Independent Examiner's fees	680	-	**680**	870
Total Governance costs	**680**	**-**	**680**	**870**

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

38 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Total direct spending	**B2a**	46,040	-	**46,040**	44,596
Total grantmaking costs	**B2c**	-	-	**-**	24,756
Total support costs	**B2d**	45,209	-	**45,209**	29,384
Total Governance costs	**B2e**	680	-	**680**	870
Total charitable expenditure	**B2**	**91,929**	**-**	**91,929**	**99,606**

39 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Fundraising publicity & marketing		1,351	-	**1,351**	1,093
Costs of staging fundraising events		-	-	**-**	3,731
Total fundraising costs	B1	**1,351**	**-**	**1,351**	**4,824**

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2026

This analysis is classsified by activity and not by conventional nominal descriptions.

40 Analysis of income by activity

	SOFA ref	2026	2025
		£	£
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	**A1**	132,629	150,235
Investment income	**A4**	15,000	13,750
Total income as shown in the SOFA	**A**	**147,629**	**163,985**
Categories of income			
Income from exchange transactions		147,629	163,985

41 Analysis of charitable expenditure by activity

Activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2026	2026	2026	2026	2025
	£	£	£	£	£
Charitable activity					
Direct costs	46,040	-	-	**46,040**	44,596
Premises expenses	-	43,560	-	**43,560**	22,468
Administrative overheads	-	434	-	**434**	5,896
Financial costs	-	535	-	**535**	150
Grantmaking costs	-	-	24,756	**24,756**	24,756
Total Charitable activity	**46,040**	**44,529**	**24,756**	**115,325**	**97,866**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2026	2026	2026	2026	2025
	£	£	£	£	£
Other charitable activities					
Professional fees	-	680	-	**680**	870

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2026

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2026	2026	2026	2026	2025
	£	£	£	£	£
Total Charitable activity	46,040	44,529	24,756	**115,325**	97,866
Total Other charitable activities	-	680	-	**680**	870
Total Governance costs as detailed in Note 37	-	680	-	**680**	870
Total charitable expenditure	**46,040**	**45,889**	**24,756**	**116,685**	**99,606**

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 38

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Charitable activity		535	-	43,994	44,529
Other charitable activities	680	-	-	680	1,360
Grand Total	680	535	-	44,674	45,889

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2026	2026	2026	2026	2025
	£	£	£	£	£
Charitable activity		-	24,756	**24,756**	24,756
	-	**-**	**24,756**	**24,756**	**24,756**

Fuller details of grants made and related costs, including support costs, are shown in note 35.

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2026

42 Analysis of non charitable expenditure by activity

Activity

Fundraising activities	Fundraising activities 2026	Fundraising activities 2025
	£	£
Direct fundraising costs	1,351	4,824
Indirect fundraising costs:-		
Administrative overheads	-	2,265
Total costs of Fundraising activities	**1,351**	**7,089**

Governance costs	Governance costs 2026	Governance costs 2025
	£	£
Other Expenditure - Governance costs as detailed in Note 37	680	870

Total non charitable expenditure	2026	2025
	£	£
Total costs of Fundraising activities	1,351	7,089
Total non charitable expenditure	**1,351**	**7,089**